

Report Summary

State of Delaware

Single Audit Report

Fiscal Year Ended June 30, 2021



What Was Performed?

Eighteen (18) federal programs across various state agencies were reviewed for the Uniform Guidance Single Audit for the Fiscal Year Ended June 30, 2021.

Why This Engagement?

The State of Delaware is required by federal law to have an annual audit of the administration of federal assistance programs. In fiscal year 2021, the state administered over \$5 billion in federal programs through various state agencies.

What Was Found?

Overall, the state received an unmodified opinion.¹ However, there were 29 findings and 11 of those led to a qualified opinion. These findings include 13 material weaknesses and 14 significant deficiencies in internal controls and 25 compliance findings as summarized by the Matrix of Findings table in the report.

The FY21 State of Delaware Uniform Guidance Single Audit Reporting Package can be found on our website: [Click Here.](#)

For any questions regarding the attached report, please contact OAOA_Comms@delaware.gov.

¹An unmodified opinion is sometimes referred to as a “clean” opinion. It is one in which the auditor expresses an opinion that the financial statements present fairly, in all material respects, an entity’s financial position, results of operations and cash flows in conformity with generally accepted accounting principles.

